

Sales/Use Tax - FD Tax (Football Stadium District -- Special District Tax)

What is the Football Stadium District Tax (FD) Tax?

The Football Stadium District (FD) tax is a 0.1% tax that was voted upon by Metro Denver taxpayers in November 2000 to help pay for the Denver Bronco's new stadium, Invesco Field. The tax boundaries for FD are basically the same as the Regional Transportation District (RTD) boundaries (see [Regional Transportation District](#) within this tax index.) This state collected special district tax is reported on the [DR 0100](#) Colorado Retail Sales Tax Return. The FD tax is combined with the RTD and the [Scientific Cultural Facilities District Tax](#) (CD) in the total amount of 1.2%. The Special District taxes are located in the third column of the DR 100. A description of the boundaries for the tax may be found in publication [DRP 1002](#) "Colorado Retail Sales and Use Tax Rates."

The FD tax replaced the Baseball Stadium District Tax (BD) and became effective January 1, 2001.